

COMBINING STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
NONMAJOR GOVERNMENTAL FUNDS
For the Year Ended December 31, 2002

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	Special Revenue Funds		
	Recreation Activities	Arts Activity	Park Maintenance and Operation
REVENUES			
Taxes	\$ -	\$ -	\$ 666,515
Contributions from property owners	30,531	19,361	-
Intergovernmental	-	30,500	-
Charges for services	985,936	-	-
Fines and forfeitures	-	-	-
Investment income	13,939	5,846	7,659
Miscellaneous	77,305	191	45,660
Total Revenues	<u>1,107,711</u>	<u>55,898</u>	<u>719,834</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	1,050,168	123,656	738,493
Capital outlay	-	8,000	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>1,050,168</u>	<u>131,656</u>	<u>738,493</u>
Excess (deficiency) of revenues over (under) expenditures	<u>57,543</u>	<u>(75,758)</u>	<u>(18,659)</u>
OTHER FINANCING SOURCES (USES)			
Disposition of fixed assets	-	-	-
Transfers in	-	85,164	3,000
Transfers out	(20,000)	-	-
Total other financing sources (uses)	<u>(20,000)</u>	<u>85,164</u>	<u>3,000</u>
Net change in fund balances	37,543	9,406	(15,659)
Fund balances-beginning	165,111	155,865	284,633
Fund balances-ending	<u>\$ 202,654</u>	<u>\$ 165,271</u>	<u>\$ 268,974</u>

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	Special Revenue Funds		
	Operating Grants	Housing and Community Development	Operating Reserve
REVENUES			
Taxes	\$ -	\$ -	\$ -
Contributions from property owners	-	-	-
Intergovernmental	140,441	106,019	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total Revenues	<u>140,441</u>	<u>106,019</u>	<u>-</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	343,506	-	-
Economic environment	-	539,194	-
Mental/physical health	-	77,250	-
Culture and recreation	-	-	-
Capital outlay	26,170	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>369,676</u>	<u>616,444</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(229,235)</u>	<u>(510,425)</u>	<u>-</u>
OTHER FINANCING SOURCES (USES)			
Disposition of fixed assets	-	-	-
Transfers in	85,000	491,796	227,782
Transfers out	-	-	-
Total other financing sources (uses)	<u>85,000</u>	<u>491,796</u>	<u>227,782</u>
Net change in fund balances	<u>(144,235)</u>	<u>(18,629)</u>	<u>227,782</u>
Fund balances-beginning	1,203,034	64,430	5,822,639
Fund balances-ending	<u>\$ 1,058,799</u>	<u>\$ 45,801</u>	<u>\$ 6,050,421</u>

Special Revenue Funds

Capital Equipment	Fire Equipment	Real Estate Excise Tax	Felony Seizure	Emergency Dispatch
\$ -	\$ -	\$ 2,996,353	\$ -	\$ -
-	9,988	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	74,336	-
102,766	58,989	37,860	-	4,602
-	11,699	-	-	-
<u>102,766</u>	<u>80,676</u>	<u>3,034,213</u>	<u>74,336</u>	<u>4,602</u>
374,143	12,440	-	-	-
192,613	6,149	-	19,354	-
11,628	-	-	-	-
-	-	-	-	-
4,341	-	-	-	-
-	-	-	-	-
58,402	-	-	-	-
249,658	883,913	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>890,785</u>	<u>902,502</u>	<u>-</u>	<u>19,354</u>	<u>-</u>
<u>(788,019)</u>	<u>(821,826)</u>	<u>3,034,213</u>	<u>54,982</u>	<u>4,602</u>
-	7,000	-	-	-
1,000,000	461,000	-	-	-
-	-	(2,763,580)	-	-
<u>1,000,000</u>	<u>468,000</u>	<u>(2,763,580)</u>	<u>-</u>	<u>-</u>
211,981	(353,826)	270,633	54,982	4,602
1,910,441	1,604,030	1,049,275	89,028	142,216
<u>\$ 2,122,422</u>	<u>\$ 1,250,204</u>	<u>\$ 1,319,908</u>	<u>\$ 144,010</u>	<u>\$ 146,818</u>

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	Special Revenue Funds		
	Business License Surcharge	Tourism	Solid Waste Recycling
REVENUES			
Taxes	\$ 3,135,345	\$ 131,454	\$ -
Contributions from property owners	-	-	-
Intergovernmental	-	-	65,186
Charges for services	-	-	358,972
Fines and forfeitures	-	-	-
Investment income	330,612	4,622	30,258
Miscellaneous	-	-	1,294
Total Revenues	<u>3,465,957</u>	<u>136,076</u>	<u>455,710</u>
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	437,862
Transportation	-	-	-
Economic environment	-	173,490	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	<u>-</u>	<u>173,490</u>	<u>437,862</u>
Excess (deficiency) of revenues over (under) expenditures	<u>3,465,957</u>	<u>(37,414)</u>	<u>17,848</u>
OTHER FINANCING SOURCES (USES)			
Disposition of fixed assets	-	-	-
Transfers in	-	-	-
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	<u>3,465,957</u>	<u>(37,414)</u>	<u>17,848</u>
Fund balances-beginning	3,281,713	162,057	636,234
Fund balances-ending	<u>\$ 6,747,670</u>	<u>\$ 124,643</u>	<u>\$ 654,082</u>

Special Revenue Funds		Debt Service Funds			Capital Project Funds
Total	Special Levy	L.I.D. Guaranty	Total	Federal Aid Urban	
\$ 6,929,667	\$ 2,878,946	\$ -	\$ 2,878,946	\$ -	
59,880	-	-	-	-	
342,146	-	-	-	-	
1,344,908	-	-	-	-	
74,336	-	-	-	-	
597,153	-	79,279	79,279	-	
136,149	-	-	-	-	
9,484,239	2,878,946	79,279	2,958,225	-	
386,583	-	4	4	-	
218,116	-	-	-	-	
449,490	-	-	-	-	
343,506	-	-	-	-	
717,025	-	-	-	-	
77,250	-	-	-	-	
1,970,719	-	-	-	-	
1,167,741	-	-	-	-	
-	2,240,000	-	2,240,000	-	
-	625,940	-	625,940	-	
5,330,430	2,865,940	4	2,865,944	-	
4,153,809	13,006	79,275	92,281	-	
7,000	-	-	-	-	
2,353,742	-	201,677	201,677	-	
(2,783,580)	-	(925,000)	(925,000)	(973,502)	
(422,838)	-	(723,323)	(723,323)	(973,502)	
3,730,971	13,006	(644,048)	(631,042)	(973,502)	
16,570,706	199,908	1,514,017	1,713,925	973,502	
\$ 20,301,677	\$ 212,914	\$ 869,969	\$ 1,082,883	\$ -	

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	Capital Projects Funds		
	Transportation Improvement Board	Transportation Improvement	Federal Aid Safety
REVENUES			
Taxes	\$ -	\$ -	\$ -
Contributions from property owners	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Fines and forfeitures	-	-	-
Investment income	-	-	-
Miscellaneous	-	-	-
Total Revenues	-	-	-
EXPENDITURES			
Current			
General government	-	-	-
Security of persons and property	-	-	-
Physical environment	-	-	-
Transportation	-	-	-
Economic environment	-	-	-
Mental/physical health	-	-	-
Culture and recreation	-	-	-
Capital outlay	-	-	-
Debt service:			
Principal	-	-	-
Interest	-	-	-
Total Expenditures	-	-	-
Excess (deficiency) of revenues over (under) expenditures	-	-	-
OTHER FINANCING SOURCES (USES)			
Disposition of fixed assets	-	-	-
Transfers in	-	-	-
Transfers out	(1,669,322)	(1,327,988)	(373)
Total other financing sources (uses)	(1,669,322)	(1,327,988)	(373)
Net change in fund balances	(1,669,322)	(1,327,988)	(373)
Fund balances-beginning	1,669,322	1,327,988	373
Fund balances-ending	\$ -	\$ -	\$ -

Capital Projects Funds					Total Nonmajor Governmental Funds
Park Acquisition and Renovation	G.O. Bonds Fire	L.I.D. Construction Projects	Total		
\$ -	\$ -	\$ -	\$ -	\$	9,808,613
-	-	-	-		59,880
-	-	-	-		342,146
-	-	-	-		1,344,908
-	-	-	-		74,336
26,731	1,415	-	28,146		704,578
-	-	-	-		136,149
<u>26,731</u>	<u>1,415</u>	<u>-</u>	<u>28,146</u>		<u>12,470,610</u>
-	-	-	-		386,587
-	-	-	-		218,116
-	-	-	-		449,490
-	-	-	-		343,506
-	-	-	-		717,025
-	-	-	-		77,250
9,525	-	-	9,525		1,980,244
-	-	-	-		1,167,741
-	-	-	-		2,240,000
-	-	-	-		625,940
<u>9,525</u>	<u>-</u>	<u>-</u>	<u>9,525</u>		<u>8,205,899</u>
<u>17,206</u>	<u>1,415</u>	<u>-</u>	<u>18,621</u>		<u>4,264,711</u>
-	-	-	-		7,000
-	-	-	-		2,555,419
-	-	(295,069)	(4,266,254)		(7,974,834)
-	-	(295,069)	(4,266,254)		(5,412,415)
17,206	1,415	(295,069)	(4,247,633)		(1,147,704)
901,919	77,825	295,069	5,245,998		23,530,629
<u>\$ 919,125</u>	<u>\$ 79,240</u>	<u>\$ -</u>	<u>\$ 998,365</u>	<u>\$</u>	<u>22,382,925</u>

See accompanying notes to the financial statements.